

2018

CERTIFICATE

To the Clerk of Reno County, State of Kansas

We, the undersigned, officers of

City of Abbyville, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2018; and
 (3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
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Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
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Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	7	74,677	16,434	
Debt Service	10-113				
Library	12-1220				
Special Highway		8	12,139		
Water & Gas Utility		8	60,202		
Utility Reserve		9			
		9			
Totals		xxxxxx	147,018	16,434	
Election Required - Review HB2088 Template.				No	County Clerk's Use Only
Budget Summary		10	(18,695)		789,474
Neighborhood Revitalization					Nov 1, 2017 Total Assessed Valuation

20,817

Assisted by:
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 McPherson, KS 67460
 Email:
 scotloyd@sjhl.com
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John Loyd
John Loyd
Christina Henson

Date Attested: 8/11, 2017

 County Clerk

Governing Body

See Accountant's Compilation Report and Summary of Significant Assumptions

FILED

AUG 23 2017

Donna Patton
 COUNTY CLERK

Computation to Determine Limit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	16,206 ✓
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision	
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	
3) Net Tax Levy (Base)	<u>16,206</u>

Percentage Adjustments

4) CPI Adjustment - 1.4%		227
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))		
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)	51 ✓	
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	26,096	
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	29,931	
Increase in Total Personal Property Valuations (cannot be less than zero)	0 ✓	
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)		
8) Real Property which has Changed In Use (From June 15th County Clerk Valuation Document)	11 ✓	
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)		
10) Total Assessed Value of Adjustments	<u>62</u> ✓	
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)	789,051 ✓	
12) Adjustment Percentage (Line 10 Divided by Line 11)	0.01%	
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)		1
14) Total Percentage Adjustments		<u>228</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)		
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)		
Difference		0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)		
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget		
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget		
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget		

20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget

[Redacted]

21) Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)

[Redacted]

Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs)

[Redacted]

CPI Adjustment - 1.4%

Law Enforcement Expenses - 2107 Budget (Indexed by CPI)

Increased Law Enforcement Expense in 2018 Budget

0

0

0

22) Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)

[Redacted]

Fire Protection Expenses - 2017 Budget (Do not include building construction or remodeling costs)

[Redacted]

CPI Adjustment - 1.4%

Fire Protection Expenses - 2107 Budget (Indexed by CPI)

Increased Fire Protection Expense

0

0

0

23) Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)

[Redacted]

Emergency Medical Expenses - 2017 Budget (Do not include building construction or remodeling costs)

[Redacted]

CPI Adjustment - 1.4%

Emergency Medical Expenses - 2107 Budget (Indexed by CPI)

Increased Emergency Medical Expense

0

0

0

Total Increased Tax Revenue Adjustment

0

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget

[Redacted]

24a) Recreation Commission Levy 2018 Budget

24b) Other Governmental Levy 2018 Budget

25) Total Levies on Behalf of Another Political or Governmental Subdivision

0

26) Total Computed Tax Levy

16,434

dp

City of Abbyville, Kansas

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Proposed Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	16,206	5,296	106	74	365	19
Debt Service						
Library						
TOTAL	16,206	5,296	106	74	365	19

County Treas Motor Vehicle Estimate 5,296

County Treas Recreational Vehicle Estimate 106

County Treas 16/20M Vehicle Estimate 74

County Treas Commercial Vehicle Tax Estimate 365

County Treas Watercraft Tax Estimate 19

Motor Vehicle Factor 0.32679

Recreational Vehicle Factor 0.00654

16/20 Vehicle Factor 0.00457

Commercial Vehicle Factor 0.02252

Watercraft Factor 0.00117

See Accountant's Compilation Report and Summary of Significant Assumptions

City of Abbyville, Kansas

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	19,742	21,789	9,469
Receipts:			
State of Kansas Gas Tax	2,335	2,350	2,340
County Transfers Gas	502	330	330
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,837	2,680	2,670
Resources Available:	22,579	24,469	12,139
Expenditures:			
Street Repair and Maint	790	15,000	12,139
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	790	15,000	12,139
Unencumbered Cash Balance Dec 31	21,789	9,469	0
2016/2017/2018 Budget Authority Amount	20,369	22,342	12,139

Adopted Budget Water & Gas Utility	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	19,703	29,905	10,202
Receipts:			
Charges to Customers	46,399	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	46,399	50,000	50,000
Resources Available:	66,102	79,905	60,202
Expenditures:			
Personal Services	3,540	1,000	1,000
Commodities	5,494	1,000	1,000
Contracted Services	27,163	67,703	58,202
Capital Outlay	0	0	0
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	36,197	69,703	60,202
Unencumbered Cash Balance Dec 31	29,905	10,202	0
2016/2017/2018 Budget Authority Amount	50,000	69,703	60,202

See Accountant's Compilation Report and Summary of Significant Assumptions

City of Abbyville, Kansas

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Utility Reserve			
Unencumbered Cash Balance Jan 1	106,833	106,833	106,833
Receipts:			
Charges to Customers	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	106,833	106,833	106,833
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	106,833	106,833	106,833
2016/2017/2018 Budget Authority Amount	0	0	0

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

NOTICE OF BUDGET HEARING

The governing body of
City of Abbyville, Kansas

will meet on August 7, 2017 at 7:00 pm at City office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	61,287	25.403	62,500	25.454	74,677	16,434	18.695
Debt Service							
Library							
Special Highway	790		15,000		12,139		
Water & Gas Utility	36,197		69,703		60,202		
Utility Reserve							
Totals	98,274	25.403	147,203	25.454	147,018	16,434	18.695
Less: Transfers	0		0		0		
Net Expenditure	98,274		147,203		147,018		
Total Tax Levied	16,099		16,206		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	633,755		636,667		879,051		

Outstanding Indebtedness,

	2015	2016	2017
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Rick Simms

City Official Title: City Clerk

See Accountant's Compilation Report and Summary of Significant Assumptions



SWINDOLL
JANZEN
HAWK &
LOYD, LLC

Certified Public Accountants

80
YEARS

More Than Just Numbers Since 1936

To Management of the City of Abbyville
100 N Abby St
PO Box 100
Abbyville, Kansas 67510-0100

Management is responsible for the accompanying projection of the City of Abbyville, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2018, prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the budgeted resources are received and expended as projected, there will usually be differences between the projection and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about the City of Abbyville's projected budgeted receipts and expenditures, regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

The accompanying projection and this report are intended solely for the information and use of the City of Abbyville, the State of Kansas Department of Administration and the respective County Clerk in which the City of Abbyville resides in for tax levying purposes, and are not intended to be and should not be used by anyone other than these specified parties.

Swindoll, Janzen, Hawk and Loyd, LLC
Hutchinson, KS

July 17, 2017

suhl.com

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SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 17, 2017, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions.

